

CHANGES APRIL 1, 2015 THROUGH NOVEMBER 30, 2015

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TITLE 26—INTERNAL REVENUE**Chapter I—Internal Revenue Service, Department of the Treasury (Parts 1—899)**

1 Authority citation amended.....	17317,
31841, 31997, 33408, 45877, 52979, 54383, 55245, 55540	
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1.141-3 (g)(2)(v) redesignated as (g)(2)(vi); new (g)(2)(v) added	65643
1.141-6 Revised	65643
1.141-12 (d)(1) amended; (i)(1), (j) and (k) <i>Example 8</i> revised; (d)(3), (4), (5) and (i)(2) redes- signated as (d)(4), (5), (6) and (i)(3); new (d)(3) and new (i)(2) added.....	65644
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1.199-8 (i)(10) added	51941
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1.269B-1 (c) amended	56912
1.280C-4 (b)(2) revised; (c) redes- signated as (c)(1); (c)(2) and (3) added	18099
1.280C-4T Added	18099
1.337(d)-3T Added	33408
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1.338-1 (b)(2)(viii) amended.....	17318
1.367(a)-1 (d)(4), (5), (g)(1), (2) and (3) revised; (e) and (f) added; (g)(4) amended	56912
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1.381(b)-1 (a)(1) amended	56915
1.382-3 (j)(17) revised	31997
1.382-3T Removed.....	31998
1.411(a)(13)-1 (d)(3)(i), (4)(ii)(A) and (C) amended.....	70683
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1.411(b)(5)-1 (b)(1)(ii)(F), (iii), (2)(i), (d)(1)(iv)(A), (e)(2)(ii)(B)(I) and (3)(ii)(D) amended; (d)(1)(iv)(E), (e)(3)(vi) and (vii) added; (f)(2)(i)(B) revised	70684
1.430(a)-1 Added	54383
1.430(f)-1 (b)(5) heading, (ii), (d)(1)(i)(B) heading and (2) removed; (b)(5)(i) and (d)(1)(i)(B)(1) redesignated as (b)(5) and (d)(1)(i)(B); new (b)(5) heading and new (d)(1)(i)(B) heading revised; new (b)(5), new (d)(1)(i)(B), (f)(1)(i), (2)(i) and (3)(i) amended; (f)(1)(iii) added.....	54389
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1.430(j)-1 Added	54390
1.432(e)(9)-1T Added	35215
(g)(1)(v) correctly amended	46795
(h)(2) revised; (h)(3)(iv), (v), (7) and (8) added	52975
1.436-1 (h)(4)(iii)(C)(7) and (8) amended; (h)(4)(iii)(C)(9) added	54400
1.446-3 (j) redesignated as (j)(1); (g)(4), (6) <i>Examples 2, 3, 4</i> and new (j)(1) heading revised; (j)(2) and (k) added	26440
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1.732-1 (c)(1) and (5) revised.....	33411		
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1.871-15 (d)(1) introductory text, (i) through (iv) and (o) redesignated as (d)(1)(i), (A) through (D) and (r)(2); new (r)(2) heading revised; new (d)(1)(i) and new (r)(2) amended; (a), (b), (c), new (d)(1) introductory text, (ii), (2), (e) through (q), (r)(1) and (3) added	56879		
1.871-15T Added.....	56885		
1.954-2 (c)(1)(i), (iv), (2)(ii), (d)(1)(i), (ii) and (2)(ii) re- vised; (c)(2)(iii)(E), (viii), (d)(2)(iii)(E), (v) and (j) added	52979	1.1441-1 (b)(4)(xxi) redesignated as (b)(4)(xxiv); new (b)(4)(xxi), (xxii), (xxiii), (e)(3)(ii)(E), (6) and (f)(4) added	56888
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(a)(1) through (c)(1) introduc- tory text, (c)(2)(iii) introduc-		1.1441-2 (e)(8) added; (f) amended	56890
		1.1441-3 (h)(1) amended; (h)(2) re- designated as (h)(3); new (h)(2) added; new (h)(3) re- vised	56890
		1.1441-7 (a)(3) <i>Example</i> 7 added; (a)(4) amended	56890
		1.1461-1 (c)(2)(i)(M), (N), (ii)(J) and (K) redesignated as (c)(2)(i)(N), (O), (ii)(K) and	

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(L); new (c)(2)(i)(M) and (ii)(J) added.....	56890	54.9801-3 Heading and (a)(1) revised.....	72238
1.1473-1 (a)(4)(viii) added; (f) amended.....	56890	54.9815-1251 Added.....	72238
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20 Authority citation amended	34284	54.9815-2714 Added.....	72245
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25 Authority citation amended	34290	301.6402-4 Revised.....	43951
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25.2505-0T Removed.....	34290	602 Technical correction	23238, 25230, 46795, 68244
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53.4945-5 (a)(1), (5), (6)(ii) and (b)(5) revised; (f)(3) added	57716	28	54447
54 Authority citation amended	72238	31	64378
54.4971(c)-1 Added.....	54400	300.....	66851
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301.....22449, 33211, 35602, 39397, 47430, 52231, 64878	24.312 Heading revised; introduc- tory text amended; OMB number55248
602.....22449, 39397	70.411 (c)(10) amended55248
TITLE 27—ALCOHOL, TOBACCO PRODUCTS AND FIREARMS	
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9.251 Added	47409
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24.10 Amended	55248
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447.21 Regulation at 79 FR 17028 confirmed	30617
555.11 Amended	59581
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9.....19895, 19901, 19908, 34857, 34864, 38147, 46883, 65670	
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